

OPC Unvouchered Allotment and Control Procedures
For Fiscal Year 1951 and Related Requirements
For Fiscal Year 1952 Budget Submission

1. The unvouchered budget estimate for OPC for the fiscal year 1952 should be basically prepared and presented on both a (1) program and (2) area basis by objects of expenditure. The estimates will be presented by the major program branches in addition to the basic projects applicable to special research and development activities and the edict support activities. The estimates will be broken down by area branches and also by objects of expenditure under each program. Where possible or applicable, domestic estimates should be segregated from foreign anticipated requirements with respect to the program branches and edict projects. Thus the budget submission will be actually broken down into the following major categories in the sequence indicated:

- a. Cost by each area branch by program and object classes.
- b. Cost of each program by area and object classes of expenditure.
- c. Cost of other groups such as research and development, etc.
by object class or other appropriate breakdown.
- d. Special or miscellaneous projects or activities which can not be properly allocated to any of the first three categories.

2. Effective 1 July 1950 for the purpose of providing adequate controls in connection with the allocation of 1951 fiscal year funds and the maintenance of appropriate cost data and recording mechanics, the following procedure shall be followed:

- a. Upon the approval of projects or activities under the basic programs for which funds have been appropriated and made available to OPC, there shall be sub-allotted specific sums to the area branch chief.

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in the desired manner, there will be furnished to each area branch chief and the appropriate OPC official concerned with preparation of budget estimates a statement of definitions covering objects of expenditure O1 through 10 inclusive. There will be attached to this statement a chart of sub-object accounts to permit a proper breakdown to be made for budget estimate purposes of those objects of expenditure such as salaries and other contractual services which must be presented in varied detail in order to provide proper information and facilitate explanation of anticipated requirements.

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CLASSIFICATION ACCORDING TO OBJECTS

To insure uniformity in analyzing, reporting and recording obligations and expenditures, and to provide budgetary information for the preparation of estimates and to facilitate efficient management of funds, it is essential that prescribed classifications be applied.

It should be noted that these classifications are based upon the nature of services, articles and other items involved as distinguished from the purpose from which such obligations are incurred.

Classification of Obligations and Expenditures
According to Objects

01. Personal Services
02. Travel
03. Transportation of Things
04. Communication Services
05. Rents and Utility Services
06. Printing and Reproduction
07. Other Contractual Services
08. Supplies and Materials
09. Equipment

Definitions of Object Classes

01. Personal Services. Includes all salaries and wages for labor or other services of officers or employees, either civil or military, of the Government. This classification also includes compensation for special services rendered by consultants or others employed on a per diem or fee basis, and cash allowances for quarters, heat, light, and other cash emoluments incident to personal services.

EXAMPLES

Civil Service Employees: Salaries and wages and other compensation of all civil service officers and employees, including that portion which represents employees' retirement contributions.

Non-Civil Service Employees: Salaries and wages and other compensation of all non-civil service officers and employees including native and agent personnel paid on a time basis.

Military and Naval Personnel: Pay and cash allowances for quarters or subsistence of all military, naval, and quasimilitary personnel.

Special and Miscellaneous Payments for Personal Services: Commissions, etc., for special and miscellaneous services rendered by consultants or others.

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02. Travel. Includes transportation of persons, their subsistence while in an authorized travel status, and other expenses incident to travel which are to be paid by the Government either directly or by reimbursing the traveler. Normally applicable to personnel whose salaries are chargeable to "O1".

EXAMPLES

Transportation of Persons: Contractual services rendered in connection with carrying persons from place to place, whether by land, air, or water, and the furnishing of accommodations incident to actual travel. This includes commercial transportation charges, charter of passenger cars, trains, vessels, or airplanes, and expenses incident to the operation of the chartered conveyances. It also includes mileage allowances and reimbursement for gasoline and oil used in privately owned vehicles, storage and care of vehicles, and street car and taxi fares.

Subsistence: Food and lodging, whether on the basis of a reimbursement for actual expenses or a per diem allowance in lieu of subsistence.

Incidental Travel Expenses: Other expenses necessitated by travel, such as baggage transfer, steamer chairs, and telephone and telegraph expenses, as authorized by travel regulations.

03. Transportation of Things. Includes those charges for the transportation of things which are paid or to be paid directly by the Government and not by the vendor, whether such transportation be by land, air, or water. It also includes charges for the care of such things while in process of being transported.

EXAMPLES

Freight and Express: Charges by common carrier including freight and express, demurrage, switching, regrading, refrigerating, and other incidental expenses.

Drayage and Other Local Transportation: Cartage, handling, and other charges incident to local transportation.

Mail Transportation: Contractual services for the transportation of mail by water, rail, air, motor vehicles, etc.

04. Communication Service: Includes the transmission of messages from place to place, such as tolls for land telegraph service, marine cable service, radio and wireless telegraph service, telephone service, postage, and messenger service.

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05. Rents and Utility Services: Includes charges for rents as well as for heat, light, power, water, gas, electricity, and other utility services exclusive of transportation and communication services.

EXAMPLES

Rents: The right of possession and use of land, structures, or equipment owned by another, the possession of which is to be relinquished at a future time. This also includes charges under purchase rental agreements.

Heat, Light, Power, Water, Gas, and Electricity: The common utility services usually billed separately from "rent".

06. Printing and Reproduction. Includes all contractual services for the printing and reproduction of books, pamphlets, documents, and other publications. Printed forms and letterheads are also included under this group.

07. Other Contractual Services. Includes all contractual services not otherwise classified.

EXAMPLES

Repairs and Alterations: Repairs and alterations to buildings, equipment, and like items, when done by contract, except those which add materially to the value of such property and therefore may be properly considered as capital improvements.

Storage and Maintenance of Vehicles: Storage and care of vehicles, except items of this nature incurred in connection with travel and which are, therefore, classified under "02. Travel."

Specific research and development contracts: Agents paid on a contractual fee, or one time basis, cutouts, etc.

Subsistence and Support of Persons: Services for providing board, lodging, and care of persons; except travel items, which are included under "02. Travel."

Photographing, Typewriting, and Stenographic Services: Includes contractual stenographic work, typewriting, and duplicating work, such as multigraphing and mimeographing, as well as photographing, developing, and blueprinting.

Subsidy projects and support of cover organizations.

Advertising and Publication of Notices: Operational enter-tainment.

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08. Supplies and Materials. Includes all commodities which are ordinarily consumed or expended within a comparatively short period of time, converted in the process of construction or manufacture, or form a minor part of equipment or fixed property. Also includes commodities purchased for resale.

EXAMPLES

Office Supplies (Other than Printed Forms and Letterheads)

Chemicals, Surgical and Medical Supplies.

Fuels: All substances, such as coal, wood, petroleum, and oils used in cooking, heating, and generating power, or in making artificial gas.

Clothing and Clothing Supplies: Articles of clothing together with materials and sewing supplies used in the manufacture of wearing apparel.

Provisions: Food and beverages for human consumption.

Cleaning and Toilet Supplies.

Materials and Parts: Commodities, including building materials, entering into the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

Ammunition: Tools, gifts, etc.

09. Equipment. Includes machinery, implements, tools, furniture and fixtures, armaments, vehicles and other apparatus, which are adapted to continuing use without material impairment of their physical condition, and which it may be expected will have an extended period of service.

EXAMPLES

Transportation Equipment: Vehicles including passenger-carrying automobiles, motor trucks, motorcycles, aircraft of any character, and power launches.

Furniture, Furnishings, and Fixtures: Movable furniture, fittings, and fixtures, such as desks, tables, chairs, typewriters, adding and bookkeeping machines, and household equipment.

Machinery and Apparatus: Engines, generators, manufacturing machinery, transformers, shop equipment, and other production and construction machinery. Instruments and apparatus, such as surgical instruments, X-ray apparatus, signaling and telephone and telegraph equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and

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Armaments: Machine guns, rifles, bayonets, anti-aircraft guns, lights, detectors, fire control apparatus, and other special and miscellaneous military equipment.

10. Lands and structures: Includes land and interest in land, buildings and other structures and permanent improvements and additions when acquired under contract.

EXAMPLES

Lands and interest in lands.

Buildings and other structures: The acquisition or construction of buildings and structures, and additions and alterations materially adding to the original value when secured under contract.

Nonstructural improvements: Improvements of land, such as landscaping, fences, sewers, wells, reservoirs, when secured under contract.

Fixed equipment: Fixtures and equipment which become permanently attached to or form a part of buildings or structures, such as elevators, plumbing, power plant boilers, fire-alarm systems, lighting or heating systems, generators, and air conditioning and refrigerating systems.

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